

November 20, 2015

Mr. Jeff Derouen  
Executive Director  
Public Service Commission  
Commonwealth of Kentucky  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, KY 40602

RE: Case No. 2013-00342

Dear Mr. Derouen

Enclosed for docketing with the Commission is an original and ten (10) copies of Columbia Gas of Kentucky Inc.'s Responses to the Commission's First Set of Data Requests in the above referenced case. Should you have any questions about this filing, please contact me at 614-460-5558.

Sincerely,



Brooke E. Leslie  
Assistant General Counsel

Enclosures

cc: Hon. Richard S. Taylor

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PUBLIC SERVICE  
COMMISSION

KY PSC Case No. 2015-00342  
Response to Staff's Data Request Set One No. 01  
Respondents: Chad Notestone and Craig Inscho

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S INITIAL REQUEST FOR INFORMATION**  
**DATED NOVEMBER 13, 2015**

1. Refer to the Application. Provide an electronic copy of all the forms listed in the Table of Contents in Excel format with all formulas intact and cells unprotected.

**Response:**

The information is provided on the attached CD.

**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program ("AMRP")**  
**Forecasted Period Ending December 31, 2016**  
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**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program ("AMRP")**  
**AMRP Rider by Rate Schedule**

<b>Line No.</b>	<b>Rate Schedule (1)</b>	<b>Base Revenue as Approved PSC Case No. 2013-00167 (2)</b>	<b>Allocation Percent <sup>(1)</sup> (3)</b>	<b>Revenue Requirement (4)</b>	<b>Billing Determinant # of Bills <sup>(2)</sup> (5)</b>	<b>Monthly AMRP Rider (6)</b>
1	Rate GSR, Rate SVGTS - Residential Service	\$39,711,945	65.298%	\$3,225,968	1,434,195	\$2.25
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service	\$16,631,655	27.347%	\$1,351,059	168,546	\$8.02
3	Rate IUS, Rate IU DS	\$22,731	0.037%	\$1,847	24	\$76.96
4	Rate IS, Rate DS <sup>(3)</sup> , Rate SAS	\$4,449,771	7.317%	\$361,473	804	\$449.59
5	TOTAL	<u>\$60,816,101</u>	<u>100.000%</u>	<u>\$4,940,346</u>	<u>1,603,569</u>	

## Notes:

<sup>(1)</sup> Allocation percent is based on the overall base revenue distribution approved in PSC Case No. 2013-00167

<sup>(2)</sup> Billing Determinants based on projected twelve months ending December 31, 2016 bills

<sup>(3)</sup> Excluding customers subject to the Flex Provisions of Rate Schedule DS.

Columbia Gas of Kentucky, Inc.  
 Annual Adjustment to the Accelerated Main Replacement Program ("AMRP")  
 Forecasted AMRP Revenue Requirement for 2016

<u>Line No.</u>		<u>AMRP Investment</u> <u>December 31, 2016</u> (1)	<u>Reference</u> (2)
<b>Return on Investment</b>			
<b><u>Rate Base</u></b>			
1	Net AMRP Investment-Property, Plant and Equipment	33,954,928	Form 2.0
2	Cost of Removal	1,812,868	Form 2.0
3	Accumulated Reserve for Depreciation	<u>4,302,629</u>	Form 2.0
4	Net PP&E	40,070,425	
5	Deferred Taxes on Liberalized Depreciation	<u>(5,008,911)</u>	Form 2.1
6	Net Rate Base	35,061,514	Line 4 + Line 5
7	Authorized Rate of Return, Adjusted for Income Taxes	11.38%	Form 1.2
8	Required Return on AMRP Related Investment	<u>3,988,423</u>	Line 6 * Line 7
<b><u>Operating Expenses</u></b>			
9	Depreciation	520,519	Form 2.0
10	Property Tax <sup>(1)</sup>	422,739	Line 1 * 1.245%
11	O&M Savings FERC Account 887	-	Form 3.0
12	PSC Assessment <sup>(2)</sup>	<u>8,665</u>	(Sum Line 8 to 11) * (.1754%/(1-.1754%))
13	Total Operating Expenses	951,923	Sum Lines 9 to 12
14	<b><u>Total Annual Revenue Requirement</u></b>	<b><u>4,940,346</u></b>	Line 8 + Line 13

## Notes:

<sup>(1)</sup> Property taxes estimated using an effective rate of 1.245%

<sup>(2)</sup> PSC Assessment estimated using a rate of .1754%

**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program**  
**Cost of Capital**

<b>Line No.</b>	<b><u>Capital Structure</u></b> <b>(1)</b>	<b><u>Ratio</u></b> <b>(2)</b>	<b><u>Cost</u></b> <b>(3)</b>	<b><u>Weighted Cost</u></b> <b>(4)</b>	<b>Pre-Tax @ Effect tax of <u>38.90%</u></b> <b>(5)</b>
1	Short term Debt	0.27%	1.940%	0.01%	0.01%
2	Long term Debt	47.34%	5.680%	2.69%	2.69%
3	Equity	52.39%	10.125%	<u>5.30%</u>	<u>8.68%</u>
4	Total	100.00%		8.00%	11.38%

Columbia Gas of Kentucky, Inc.  
Annual Adjustment to the Accelerated Main Replacement Program  
2016 Plant Additions and Depreciation

Line No.	Description (1)	Account Number (2)	2016 Beginning Plant Balance (3)	Depr Rates (4)	Depr on Beginning Balance (5)=(3)*(4)	2016 Additions & Retirements (6)	Current Year Depr on Adds/(Ret) (7)=(4)*(6)*50%	2016 Ending Plant Balance (8)=(6)+(3)
<b>Additions</b>								
1	Mains	376	14,612,695	1.57%	229,419	10,686,211	83,887	25,298,906
2	Plant Regulators	378	-	2.35%	-	-	-	-
3	Service Lines	380	8,509,921	2.59%	220,407	4,870,538	63,073	13,380,459
4	Meter Installations	382	181,590	2.39%	4,340	-	-	181,590
5	House Regulators	383	14,090	1.39%	196	-	-	14,090
6	GPS Devices	387	-	6.66%	-	200,000	6,660	200,000
7	Total Additions		23,318,295		454,362	15,756,749	153,620	39,075,044
<b>Retirements</b>								
1	Mains	376	(1,357,429)	1.57%	(21,312)	(1,286,194)	(10,097)	(2,643,623)
2	Plant Regulators	378	(35,719)	2.35%	(839)	-	-	(35,719)
3	Service Lines	380	(1,793,618)	2.59%	(46,455)	(586,219)	(7,592)	(2,379,837)
4	Meter Installations	382	(32,082)	2.39%	(767)	-	-	(32,082)
5	House Regulators	383	(28,856)	1.39%	(401)	-	-	(28,856)
6	GPS Devices	387	-	6.66%	-	-	-	-
7	Total Retirements		(3,247,703)		(69,774)	(1,872,413)	(17,689)	(5,120,116)
8	<b>Total Plant</b>		<u>20,070,592</u>		<u>384,588</u>	<u>13,884,336</u>	<u>135,931</u>	<u>33,954,928</u>
9	<b>Cost of Removal</b>							
10	Mains	376	204,297			192,929		397,226
11	Plant Regulators	378	13,368			-		13,368
12	Service Lines	380	1,108,926			293,109		1,402,035
13	Meter Installations	382	239			-		239
14	House Regulators	383	-			-		-
15	GPS Devices	387	-			-		-
16	Total Cost of Removal		1,326,830			486,038		1,812,868

Columbia Gas of Kentucky, Inc.  
Annual Adjustment to the Accelerated Main Replacement Program  
2015 Plant Additions and Depreciation

Line No.	Description (1)	Account Number (2)	2015 Beginning Plant Balance (3)	Depr Rates (4)	Depr on Beginning Balance (5)=(3)*(4)	2015 Additions & Retirements (6)	Current Year Depr on Adds/(Ret) (7)=(4)*(6)*50%	2015 Ending Plant Balance (8)=(6)+(3)
<b>Additions</b>								
1	Mains	376	5,157,691	1.57%	80,976	9,455,004	74,222	14,612,695
2	Plant Regulators	378	-	2.35%	-	-	-	-
3	Service Lines	380	2,789,919	2.59%	72,259	5,720,002	74,074	8,509,921
4	Meter Installations	382	69,589	2.39%	1,663	112,001	1,338	181,590
5	House Regulators	383	1,095	1.39%	15	12,995	90	14,090
6	GPS Devices	387	-	6.66%	-	-	-	-
7	Total Additions		8,018,293		154,913	15,300,002	149,724	23,318,295
<b>Retirements</b>								
1	Mains	376	(731,347)	1.57%	(11,482)	(626,082)	(4,915)	(1,357,429)
2	Plant Regulators	378	(15,935)	2.35%	(374)	(19,784)	(232)	(35,719)
3	Service Lines	380	(643,519)	2.59%	(16,667)	(1,150,099)	(14,894)	(1,793,618)
4	Meter Installations	382	(11,333)	2.39%	(271)	(20,749)	(248)	(32,082)
5	House Regulators	383	(1,292)	1.39%	(18)	(27,564)	(192)	(28,856)
6	GPS Devices	387	-	6.66%	-	-	-	-
7	Total Retirements		(1,403,425)		(28,812)	(1,844,278)	(20,481)	(3,247,703)
8	<b>Total Plant</b>		<u>6,614,868</u>		<u>126,101</u>	<u>13,455,724</u>	<u>129,243</u>	<u>20,070,592</u>
<b>Cost of Removal</b>								
9	<b>Cost of Removal</b>							
10	Mains	376	55,599			148,698		204,297
11	Plant Regulators	378	7,700			5,668		13,368
12	Service Lines	380	397,320			711,606		1,108,926
13	Meter Installations	382	-			239		239
14	House Regulators	383	-			-		-
15	GPS Devices	387	-			-		-
16	Total Cost of Removal		460,619			866,211		1,326,830

Notes:

(1) See Form 2.2 for detail of 2014 AMRP eligible capital additions.



**Columbia Gas of Kentucky, Inc.**  
**Calculation of Accumulated Deferred Income Tax**  
**Annual Adjustment to the Accelerated Main Replacement Program**

Ln. No.	MACRS 20 Year Tax Depr Rates	Year	2014 Additions	2015 Additions	2016 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ [1] 38.9%	Accumulated Deferred Income Taxes-Fed NOL	ADIT Normalization Adjustment	Accumulated Deferred Inc. Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Total Plant Additions		<u>8,018,293</u>	<u>15,300,002</u>	<u>15,756,749</u>								
2	<hr/>												
3	0.03750	1	5,269,119			5,269,119	466,287	41,624	5,693,783	2,021,113	(433,333)	-	1,587,780
4	0.07219	2	206,195	4,810,339		5,016,534	866,211	255,344	5,627,401	2,203,592	122,037	-	3,913,410
5	0.06677	3	190,714	786,752		5,917,416		520,519	5,882,935	2,301,904	91,260	(1,297,663)	5,008,911
6	0.06177	4	176,433	727,683		1,715,404		520,519	1,194,885	477,245	92,890	-	5,579,046
7	0.05713	5	163,180	673,192		1,586,749		520,519	1,066,230	426,264	74,044	-	6,079,355
8	0.05285	6	150,954	622,623		1,467,763		520,519	947,244	379,118	53,101	-	6,511,574
9	0.04888	7	139,615	575,978		1,357,633		520,519	837,114	335,477	-	-	6,847,051
10	0.04522	8	129,162	532,711		1,255,813		520,519	735,294	295,133	-	-	7,142,184
11	0.04462	9	127,447	492,824		1,169,596		520,519	649,077	261,474	-	-	7,403,658
12	0.04461	10	127,419	486,284		1,121,896		520,519	601,377	242,917	-	-	7,646,574
13	0.04462	11	127,447	486,176		1,115,073		520,519	594,554	240,264	-	-	7,886,838
14	0.04461	12	127,419	486,284		1,115,041		520,519	594,522	240,250	-	-	8,127,088
15	0.04462	13	127,447	486,176		1,115,073		520,519	594,554	240,264	-	-	8,367,352
16	0.04461	14	127,419	486,284		1,115,041		520,519	594,522	240,250	-	-	8,607,602
17	0.04462	15	127,447	486,176		1,115,073		520,519	594,554	240,264	-	-	8,847,866
18	0.04461	16	127,419	486,284		1,115,041		520,519	594,522	240,250	-	-	9,088,115
19	0.04462	17	127,447	486,176		1,115,073		520,519	594,554	240,264	-	-	9,328,379
20	0.04461	18	127,419	486,284		1,115,041		520,519	594,522	240,250	-	-	9,568,629
21	0.04462	19	127,447	486,176		1,115,073		520,519	594,554	240,264	-	-	9,808,893
22	0.04461	20	127,419	486,284		1,115,041		520,519	594,522	240,250	-	-	10,049,143
23	0.02231	21	63,724	486,176		1,051,350		520,519	530,831	210,984	-	-	10,260,127
24		22	-	243,143		744,481		520,519	223,962	87,121	-	-	10,347,248
25													
26			8,018,292	15,300,005	-	38,824,324	1,332,498	10,707,348					

Notes:

[1] Includes adjustment for state disallowance on 2014 bonus tax depreciation as calculated on Form 2.1 page 4.

**Columbia Gas of Kentucky, Inc.**  
**Calculation of Accumulated Deferred Income Tax**  
**Annual Adjustment to the Accelerated Main Replacement Program**

Ln. No.	MACRS 20 Year Tax Depr Rates	Year	2014 Additions	2015 Additions	2016 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ 38.9%	Accumulated Deferred Income Taxes-Fed NOL	ADIT Normalization Adjustment	Accumulated Deferred Inc. Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	AMRP Plant Additions [1]		<u>7,947,609</u>	<u>15,175,006</u>	<u>15,556,749</u>								
2	Composite Tax Rate [2]		<b>64.468%</b>	<b>28.936%</b>	<b>28.936%</b>								
3	0.03750	1	5,229,547			5,229,547	452,919	41,431	5,641,035	2,194,363	(429,513)	-	1,764,850
4	0.07219	2	203,862	4,795,377		4,999,239	860,304	253,573	5,605,970	2,180,722	120,961	-	4,066,534
5	0.06677	3	188,556	778,499	4,916,010	5,883,065	486,038	511,330	5,857,773	2,278,674	90,456	(1,286,224)	5,149,440
6	0.06177	4	174,436	720,050	798,083	1,692,569		511,330	1,181,239	459,502	92,071	-	5,701,013
7	0.05713	5	161,333	666,130	738,163	1,565,626		511,330	1,054,296	410,121	73,391	-	6,184,525
8	0.05285	6	149,246	616,092	682,887	1,448,225		511,330	936,895	364,452	52,633	-	6,601,610
9	0.04888	7	138,035	569,936	631,590	1,339,561		511,330	828,231	322,182	-	-	6,923,792
10	0.04522	8	127,700	527,123	584,273	1,239,096		511,330	727,766	283,101	-	-	7,206,893
11	0.04462	9	126,005	487,654	540,384	1,154,043		511,330	642,713	250,015	-	-	7,456,908
12	0.04461	10	125,977	481,183	499,921	1,107,081		511,330	595,751	231,747	-	-	7,688,655
13	0.04462	11	126,005	481,076	493,288	1,100,369		511,330	589,039	229,136	-	-	7,917,791
14	0.04461	12	125,977	481,183	493,178	1,100,338		511,330	589,008	229,124	-	-	8,146,915
15	0.04462	13	126,005	481,076	493,288	1,100,369		511,330	589,039	229,136	-	-	8,376,051
16	0.04461	14	125,977	481,183	493,178	1,100,338		511,330	589,008	229,124	-	-	8,605,175
17	0.04462	15	126,005	481,076	493,288	1,100,369		511,330	589,039	229,136	-	-	8,834,311
18	0.04461	16	125,977	481,183	493,178	1,100,338		511,330	589,008	229,124	-	-	9,063,435
19	0.04462	17	126,005	481,076	493,288	1,100,369		511,330	589,039	229,136	-	-	9,292,571
20	0.04461	18	125,977	481,183	493,178	1,100,338		511,330	589,008	229,124	-	-	9,521,695
21	0.04462	19	126,005	481,076	493,288	1,100,369		511,330	589,039	229,136	-	-	9,750,831
22	0.04461	20	125,977	481,183	493,178	1,100,338		511,330	589,008	229,124	-	-	9,979,955
23	0.02231	21	63,003	481,076	493,288	1,037,367		511,330	526,037	204,628	-	-	10,184,583
24		22		240,592	493,178	733,770		511,330	222,440	86,529	-	-	10,271,112
25					246,644	246,644		511,330	(264,686)	(102,963)	-	-	10,168,149
26			7,947,608	15,175,003	15,556,751	38,432,724	1,799,261	10,521,604					

Notes:

[1] Plant additions eligible for repairs tax deduction.

[2] Composite rate including repairs (22.3%) and mixed services 263A (8.54%) and bonus tax (50% for 2014) deductions.

**Columbia Gas of Kentucky, Inc.**  
**Calculation of Accumulated Deferred Income Tax**  
**Annual Adjustment to the Accelerated Main Replacement Program**

Ln. No.	MACRS 20 Year Tax Depr Rates	Year	2014 Additions	2015 Additions	2016 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ 38.9%	Accumulated Deferred Income Taxes-Fed NOL	ADIT Normalization Adjustment	Accumulated Deferred Inc. Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Plant Additions [1]		70,683	124,996	200,000								
2	Tax MSC 263A %		54.270%	8.540%	8.540%								
3	0.03750	1	39,572			39,572	13,368	193	52,747	20,519	(3,820)	-	16,699
4	0.07219	2	2,333	14,962		17,295	5,907	1,771	21,431	8,337	1,076	-	26,112
5	0.06677	3	2,158	8,253	23,940	34,351	-	9,189	25,162	9,788	804	(11,439)	36,704
6	0.06177	4	1,997	7,633	13,205	22,835		9,189	13,646	5,308	819	-	42,831
7	0.05713	5	1,847	7,062	12,214	21,123		9,189	11,934	4,642	653	-	48,126
8	0.05285	6	1,708	6,531	11,299	19,538		9,189	10,349	4,026	468	-	52,620
9	0.04888	7	1,580	6,042	10,450	18,072		9,189	8,883	3,455	-	-	56,075
10	0.04522	8	1,462	5,588	9,667	16,717		9,189	7,528	2,928	-	-	59,003
11	0.04462	9	1,442	5,170	8,941	15,553		9,189	6,364	2,476	-	-	61,479
12	0.04461	10	1,442	5,101	8,272	14,815		9,189	5,626	2,189	-	-	63,668
13	0.04462	11	1,442	5,100	8,162	14,704		9,189	5,515	2,145	-	-	65,813
14	0.04461	12	1,442	5,101	8,160	14,703		9,189	5,514	2,145	-	-	67,958
15	0.04462	13	1,442	5,100	8,162	14,704		9,189	5,515	2,145	-	-	70,103
16	0.04461	14	1,442	5,101	8,160	14,703		9,189	5,514	2,145	-	-	72,248
17	0.04462	15	1,442	5,100	8,162	14,704		9,189	5,515	2,145	-	-	74,393
18	0.04461	16	1,442	5,101	8,160	14,703		9,189	5,514	2,145	-	-	76,538
19	0.04462	17	1,442	5,100	8,162	14,704		9,189	5,515	2,145	-	-	78,683
20	0.04461	18	1,442	5,101	8,160	14,703		9,189	5,514	2,145	-	-	80,828
21	0.04462	19	1,442	5,100	8,162	14,704		9,189	5,515	2,145	-	-	82,973
22	0.04461	20	1,442	5,101	8,160	14,703		9,189	5,514	2,145	-	-	85,118
23	0.02231	21	721	5,100	8,162	13,983		9,189	4,794	1,865	-	-	86,983
24		22		2,551	8,160	10,711		9,189	1,522	592	-	-	87,575
25					4,081	4,081		9,189	(5,108)	(1,987)	-	-	85,588
26			70,682	124,998	200,001	391,600	19,275	185,744					

Notes:

[1] Plant additions not eligible for repairs tax deduction.

**Columbia Gas of Kentucky, Inc.**  
**Calculation of State Disallowance on Bonus Tax Depreciation for 2014 Additions**

<u>Ln.</u>	<u>Year</u>	<u>State Tax Depr</u>	<u>State ADIT</u>			<u>Total ADIT Adj</u>	<u>Cumulative ADIT Adj</u>
			<u>State vs. Fed Tax Depr</u>	<u>on Disallowed Bonus</u>	<u>Fed Benefit ADIT</u>		
	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>
1	2014	300,686	4,968,433	298,106	(104,337)	193,769	193,769
2	2015	578,841	(372,646)	(22,359)	7,826	(14,533)	179,236
3	2016	535,381	(344,667)	(20,680)	7,238	(13,442)	165,794
4	2017	495,290	(318,857)	(19,131)	6,696	(12,435)	153,358
5	2018	458,085	(294,905)	(17,694)	6,193	(11,501)	141,857
6	2019	423,767	(272,813)	(16,369)	5,729	(10,640)	131,217
7	2020	391,934	(252,319)	(15,139)	5,299	(9,840)	121,377
8	2021	362,587	(233,425)	(14,006)	4,902	(9,104)	112,273
9	2022	357,776	(230,329)	(13,820)	4,837	(8,983)	103,290
10	2023	357,696	(230,277)	(13,817)	4,836	(8,981)	94,310
11	2024	357,776	(230,329)	(13,820)	4,837	(8,983)	85,327
12	2025	357,696	(230,277)	(13,817)	4,836	(8,981)	76,346
13	2026	357,776	(230,329)	(13,820)	4,837	(8,983)	67,363
14	2027	357,696	(230,277)	(13,817)	4,836	(8,981)	58,382
15	2028	357,776	(230,329)	(13,820)	4,837	(8,983)	49,399
16	2029	357,696	(230,277)	(13,817)	4,836	(8,981)	40,419
17	2030	357,776	(230,329)	(13,820)	4,837	(8,983)	31,436
18	2031	357,696	(230,277)	(13,817)	4,836	(8,981)	22,455
19	2032	357,776	(230,329)	(13,820)	4,837	(8,983)	13,472
20	2033	357,696	(230,277)	(13,817)	4,836	(8,981)	4,491
21	2034	178,888	(115,164)	(6,910)	2,418	(4,491)	(0)
22	Total	8,018,293	(1)	(0)	0	(0)	-

**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program**  
**Development of AMRP Plant Excluded From Base Rates**

**Test Year 12/31/14 AMRP Investment Summary**

Line No.	Month	Number of Months	AMRP CapEx	13 Mo. Avg <sup>(1)</sup>	Difference <sup>(2)</sup>	Retirements	13 Mo. Avg <sup>(1)</sup>	Retirement Difference <sup>(2)</sup>	Cost of Removal	13 Mo. Avg <sup>(1)</sup>	COR Difference <sup>(2)</sup>
	(A)	(B)	(C)	(D) = (B/13)*(C)	(E) = (C)-(D)	(F)	(G) = (B/13)*(F)	(H) = (F-G)	(I)	(J) = (B/13)*(I)	(K) = (I-J)
1	Jan-14	12	492,827	454,917	37,910	(32,304)	(29,819)	(2,485)	22,826	21,070	1,756
2	Feb-14	11	85,226	72,114	13,112	(195,370)	(165,313)	(30,057)	55,765	47,185	8,579
3	Mar-14	10	830,545	638,881	191,664	(216,727)	(166,713)	(50,014)	42,468	32,667	9,800
4	Apr-14	9	1,698,093	1,175,603	522,490	(127,531)	(88,291)	(39,240)	40,372	27,950	12,422
5	May-14	8	1,296,005	797,541	498,463	(265,257)	(163,235)	(102,022)	37,572	23,121	14,451
6	Jun-14	7	1,165,569	627,614	537,955	(100,822)	(54,289)	(46,533)	52,028	28,015	24,013
7	Jul-14	6	1,094,876	505,327	589,548	(248,737)	(114,802)	(133,935)	54,646	25,221	29,425
8	Aug-14	5	1,335,958	513,830	822,128	(575,794)	(221,459)	(354,335)	36,614	14,082	22,532
9	Sep-14	4	1,382,147	425,276	956,871	(184,920)	(56,898)	(128,021)	45,192	13,905	31,287
10	Oct-14	3	1,170,621	270,143	900,478	(92,122)	(21,259)	(70,863)	65,182	15,042	50,140
11	Nov-14	2	3,488,058	536,624	2,951,433	(227,583)	(35,013)	(192,570)	83,949	12,915	71,034
12	Dec-14	1	(4,073)	(313)	(3,760)	(274,462)	(21,112)	(253,349)	200,613	15,432	185,181
13			14,035,851	6,017,558	8,018,293	(2,541,627)	(1,138,202)	(1,403,425)	737,226	276,607	460,619

Notes:

<sup>(1)</sup> Recovered through base rates in Case No. 2013-00167

<sup>(2)</sup> AMRP spend not recovered through base rates and eligible for recovery through 2015 AMRP

**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program**  
**Development of AMRP Plant Excluded From Base Rates**

**Test Year 12/31/14 AMRP - Mains Gas Plant Account 376**

Line No.	Month	Number of Months	AMRP CapEx	13 Mo. Avg <sup>(1)</sup>	Difference <sup>(2)</sup>	Retirements	13 Mo. Avg <sup>(1)</sup>	Retirement Difference <sup>(2)</sup>	Cost of Removal	13 Mo. Avg <sup>(1)</sup>	COR Difference <sup>(2)</sup>
(A)	(B)	(C)	(D) = (B/13)*(C)	(E) = (C)-(D)	(F)	(G) = (B/13)*(F)	(H) = (F-G)	(I)	(J) = (B/13)*(I)	(K) = (I-J)	
1	Jan-14	12	342,402	316,063	26,339	(25,879)	(23,888)	(1,991)	6,520	6,019	502
2	Feb-14	11	(68,138)	(57,655)	(10,483)	(84,766)	(71,725)	(13,041)	24,320	20,578	3,742
3	Mar-14	10	331,579	255,061	76,518	(4,871)	(3,747)	(1,124)	2,917	2,243	673
4	Apr-14	9	1,236,142	855,791	380,351	(438)	(303)	(135)	1,755	1,215	540
5	May-14	8	929,627	572,078	357,549	(149,318)	(91,888)	(57,430)	4,280	2,634	1,646
6	Jun-14	7	580,923	312,805	268,118	(13,930)	(7,501)	(6,429)	8,323	4,481	3,841
7	Jul-14	6	670,165	309,307	360,858	(130,397)	(60,183)	(70,214)	10,186	4,701	5,485
8	Aug-14	5	304,165	116,987	187,179	(452,976)	(174,222)	(278,754)	10,791	4,150	6,641
9	Sep-14	4	787,253	242,232	545,021	(44,029)	(13,547)	(30,481)	16,796	5,168	11,628
10	Oct-14	3	460,091	106,175	353,916	(5,093)	(1,175)	(3,917)	(540)	(125)	(415)
11	Nov-14	2	3,213,258	494,347	2,718,910	(92,044)	(14,161)	(77,884)	8,771	1,349	7,421
12	Dec-14	1	(115,468)	(8,882)	(106,586)	(205,775)	(15,829)	(189,946)	15,054	1,158	13,896
13			8,671,998	3,514,307	5,157,691	(1,209,516)	(478,169)	(731,347)	109,173	53,573	55,599

**Test Year 12/31/14 AMRP - Services Gas Plant Account 380**

Line No.	Month	Number of Months	AMRP CapEx	13 Mo. Avg <sup>(1)</sup>	Difference <sup>(2)</sup>	Retirements	13 Mo. Avg <sup>(1)</sup>	Retirement Difference <sup>(2)</sup>	Cost of Removal	13 Mo. Avg <sup>(1)</sup>	COR Difference <sup>(2)</sup>
(A)	(B)	(C)	(D) = (B/13)*(C)	(E) = (C)-(D)	(F)	(G) = (B/13)*(F)	(H) = (F-G)	(I)	(J) = (B/13)*(I)	(K) = (I-J)	
1	Jan-14	12	141,339	130,467	10,872	(4,559)	(4,208)	(351)	16,306	15,051	1,254
2	Feb-14	11	147,438	124,756	22,683	(109,170)	(92,375)	(16,795)	31,445	26,607	4,838
3	Mar-14	10	495,664	381,280	114,384	(209,821)	(161,401)	(48,420)	37,718	29,014	8,704
4	Apr-14	9	461,046	319,186	141,860	(125,188)	(86,669)	(38,519)	38,617	26,735	11,882
5	May-14	8	361,258	222,313	138,945	(112,501)	(69,231)	(43,269)	33,292	20,487	12,805
6	Jun-14	7	580,728	312,700	268,028	(65,291)	(35,157)	(30,134)	43,426	23,383	20,043
7	Jul-14	6	420,708	194,173	226,535	(115,942)	(53,512)	(62,430)	44,460	20,520	23,940
8	Aug-14	5	1,021,007	392,695	628,312	(120,311)	(46,274)	(74,038)	25,823	9,932	15,891
9	Sep-14	4	572,893	176,275	396,618	(137,873)	(42,422)	(95,450)	28,396	8,737	19,659
10	Oct-14	3	687,028	158,545	528,483	(85,135)	(19,646)	(65,488)	65,722	15,167	50,556
11	Nov-14	2	251,377	38,673	212,704	(130,947)	(20,146)	(110,801)	68,822	10,588	58,234
12	Dec-14	1	108,868	8,374	100,494	(62,640)	(4,818)	(57,821)	183,641	14,126	169,515
13			5,249,355	2,459,436	2,789,919	(1,279,378)	(635,859)	(643,519)	617,668	220,348	397,320

Notes:

<sup>(1)</sup> Recovered through base rates in Case No. 2013-00167

<sup>(2)</sup> AMRP spend not recovered through base rates and eligible for recovery through 2015 AMRP

**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program**  
**Development of AMRP Plant Excluded From Base Rates**

**Test Year 12/31/14 AMRP - Plant Regulators Plant Account 378**

Line No.	Month	Number of Months	AMRP CapEx	13 Mo. Avg <sup>(1)</sup>	Difference <sup>(2)</sup>	Retirements	13 Mo. Avg <sup>(1)</sup>	Retirement Difference <sup>(2)</sup>	Cost of Removal	13 Mo. Avg <sup>(1)</sup>	COR Difference <sup>(2)</sup>
(A)	(B)	(C)	(D) = (B/13)*(C)	(E) = (C)-(D)	(F)	(G) = (B/13)*(F)	(H) = (F-G)	(I)	(J) = (B/13)*(I)	(K) = (I-J)	
1	Jan-14	12	-	-	-	-	-	-	-	-	-
2	Feb-14	11	-	-	-	-	-	-	-	-	-
3	Mar-14	10	-	-	-	-	-	1,833	1,410	423	
4	Apr-14	9	-	-	-	-	-	-	-	-	
5	May-14	8	-	-	-	-	-	-	-	-	
6	Jun-14	7	-	-	-	(19,784)	(10,653)	(9,131)	279	150	129
7	Jul-14	6	-	-	-	-	-	-	-	-	-
8	Aug-14	5	-	-	-	-	-	-	-	-	-
9	Sep-14	4	-	-	-	(1,084)	(334)	(751)	-	-	-
10	Oct-14	3	-	-	-	-	-	-	-	-	-
11	Nov-14	2	-	-	-	(2,381)	(366)	(2,015)	6,356	978	5,378
12	Dec-14	1	-	-	-	(4,375)	(337)	(4,039)	1,918	148	1,770
13			-	-	-	(27,624)	(11,689)	(15,935)	10,386	2,686	7,700

**Test Year 12/31/14 AMRP - Meter Installations Plant Account 382**

Line No.	Month	Number of Months	AMRP CapEx	13 Mo. Avg <sup>(1)</sup>	Difference <sup>(2)</sup>	Retirements	13 Mo. Avg <sup>(1)</sup>	Retirement Difference <sup>(2)</sup>	Cost of Removal	13 Mo. Avg <sup>(1)</sup>	COR Difference <sup>(2)</sup>
(A)	(B)	(C)	(D) = (B/13)*(C)	(E) = (C)-(D)	(F)	(G) = (B/13)*(F)	(H) = (F-G)	(I)	(J) = (B/13)*(I)	(K) = (I-J)	
1	Jan-14	12	2,558	2,361	197	(1,611)	(1,487)	(124)	-	-	-
2	Feb-14	11	4,849	4,103	746	(1,257)	(1,064)	(193)	-	-	-
3	Mar-14	10	2,245	1,727	518	(1,876)	(1,443)	(433)	-	-	-
4	Apr-14	9	1,754	1,214	540	(1,717)	(1,188)	(528)	-	-	-
5	May-14	8	1,284	790	494	(3,085)	(1,898)	(1,186)	-	-	-
6	Jun-14	7	1,505	810	694	(1,570)	(846)	(725)	-	-	-
7	Jul-14	6	2,985	1,378	1,607	(1,955)	(902)	(1,053)	-	-	-
8	Aug-14	5	9,801	3,770	6,031	(2,267)	(872)	(1,395)	-	-	-
9	Sep-14	4	25,789	7,935	17,854	(1,800)	(554)	(1,246)	-	-	-
10	Oct-14	3	22,914	5,288	17,626	(1,721)	(397)	(1,324)	-	-	-
11	Nov-14	2	22,447	3,453	18,994	(2,019)	(311)	(1,708)	-	-	-
12	Dec-14	1	4,645	357	4,287	(1,535)	(118)	(1,417)	-	-	-
13			102,776	33,187	69,589	(22,413)	(11,081)	(11,333)	-	-	-

Notes:

(1) Recovered through base rates in Case No. 2013-00167

(2) AMRP spend not recovered through base rates and eligible for recovery through 2015 AMRP

**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program**  
**Development of AMRP Plant Excluded From Base Rates**

**Test Year 12/31/14 AMRP - House Regulators Plant Account 383**

Line No.	Month	Number of Months	AMRP CapEx	13 Mo. Avg <sup>(1)</sup>	Difference <sup>(2)</sup>	Retirements	13 Mo. Avg <sup>(1)</sup>	Retirement Difference <sup>(2)</sup>	Cost of Removal	13 Mo. Avg <sup>(1)</sup>	COR Difference <sup>(2)</sup>
	(A)	(B)	(C)	(D) = (B/13)*(C)	(E) = (C)-(D)	(F)	(G) = (B/13)*(F)	(H) = (F-G)	(I)	(J) = (B/13)*(I)	(K) = (I-J)
1	Jan-14	12	6,528	6,025	502	(255)	(235)	(20)	-	-	-
2	Feb-14	11	1,077	911	166	(176)	(149)	(27)	-	-	-
3	Mar-14	10	1,056	812	244	(158)	(122)	(37)	-	-	-
4	Apr-14	9	(849)	(587)	(261)	(188)	(130)	(58)	-	-	-
5	May-14	8	3,836	2,360	1,475	(353)	(217)	(136)	-	-	-
6	Jun-14	7	2,413	1,300	1,114	(246)	(133)	(114)	-	-	-
7	Jul-14	6	1,018	470	548	(442)	(204)	(238)	-	-	-
8	Aug-14	5	985	379	606	(241)	(93)	(148)	-	-	-
9	Sep-14	4	(3,788)	(1,166)	(2,622)	(134)	(41)	(93)	-	-	-
10	Oct-14	3	588	136	453	(173)	(40)	(133)	-	-	-
11	Nov-14	2	976	150	826	(192)	(30)	(163)	-	-	-
12	Dec-14	1	(2,118)	(163)	(1,955)	(137)	(11)	(126)	-	-	-
13			11,722	10,628	1,095	(2,696)	(1,404)	(1,292)	-	-	-

Notes:

<sup>(1)</sup> Recovered through base rates in Case No. 2013-00167

<sup>(2)</sup> AMRP spend not recovered through base rates and eligible for recovery through 2015 AMRP



Depreciation	
(L) = (E+H)*Rate	
	28
	47
	159
	640
	1,300
	2,019
	2,806
	3,717
	4,936
	6,357
	8,956
	<u>10,659</u>
	41,624

Depreciation	
(L) = (E+H)*Rate	
	16
	16
	50
	348
	793
	1,161
	1,522
	1,653
	1,929
	2,495
	4,451
	<u>5,985</u>
	20,421

Depreciation	
(L) = (E+H)*Rate	
	11
	29
	107
	289
	504
	864
	1,298
	2,073
	2,996
	3,821
	4,431
	<u>4,587</u>
	21,010

Depreciation	
(L) = (E+H)*Rate	
	-
	-
	-
	-
	-
	(9)
	(18)
	(18)
	(19)
	(19)
	(21)
	(27)
	<hr/>
	(131)

Depreciation	
(L) = (E+H)*Rate	
	0
	1
	1
	1
	1
	1
	0
	1
	6
	27
	60
	93
	113
	<hr/>
	303

Depreciation	
<hr/>	
(L) = (E+H)*Rate	
	0
	1
	1
	1
	1
	3
	3
	4
	3
	1
	2
	1
	<hr/>
	21

**Columbia Gas of Kentucky, Inc.**  
**Annual Adjustment to the Accelerated Main Replacement Program**  
**Calculation of O&M Savings**

**FERC Account 887**

**(\$)**

Projected 2016 O&M Account 887 Costs

1,548,996

2014 O&M Account 887 as accepted in Case No. 2013-00167

1,548,996

Projected O&M Savings

-

**Columbia Gas of Kentucky, Inc.**  
**AMRP Rider Billing Determinants by Rate Schedule**  
**For the Twelve Months Ending December 31, 2016**

**Form 4.0**

<u>Rate Schedule</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
GSR - Residential	96,695	96,833	96,762	96,198	95,619	94,840	94,248	93,993	93,932	94,278	95,408	96,328	1,145,134
SVGTS - Residential	24,408	24,443	24,425	24,283	24,136	23,940	23,791	23,727	23,711	23,798	24,083	24,316	289,061
GSO - Commercial or Industrial	10,030	10,048	10,030	9,981	9,915	9,843	9,797	9,763	9,747	9,761	9,876	9,990	118,781
GDS - Commercial or Industrial	29	29	29	29	29	29	29	29	29	29	29	29	348
SVGTS - Commercial or Industrial	4,091	4,081	4,065	4,043	4,026	4,199	4,184	4,173	4,159	4,153	4,130	4,113	49,417
IUS, IU DS	2	2	2	2	2	2	2	2	2	2	2	2	24
IS, DS	67	67	67	67	67	67	67	67	67	67	67	67	804
SAS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>135,322</b>	<b>135,503</b>	<b>135,380</b>	<b>134,603</b>	<b>133,794</b>	<b>132,920</b>	<b>132,118</b>	<b>131,754</b>	<b>131,647</b>	<b>132,088</b>	<b>133,595</b>	<b>134,845</b>	<b>1,603,569</b>

KY PSC Case No. 2015-00342  
Response to Staff's Data Request Set One No. 02  
Respondent: Gary Sullivan

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S INITIAL REQUEST FOR INFORMATION**  
**DATED NOVEMBER 13, 2015**

2. Refer to the Application, AMRP Form 2.0, page 1 of 2. Provide details concerning the forecasted plant additions, retirements, and removals for 2016, including separately identified projects and their locations, number, length, and size of mains and service lines, and associated costs. Also include the projected construction start and completion months for each identified project.

**Response:**

Please see attached spreadsheet.

Project Name - Job Order	Project ID	City	Install Material	Size(s) to Install	Install Footage	Bare Steel Retirement (feet)	Cast Iron Retirement (feet)	Current MAOP	New MAOP	Total Services to Replace	Estimated Construction Start and Completion	Main Cost	Service Replacement Cost	Total Project Cost
DKZ Replacement at Basin Springs 15026564900	1528334	Lexington	CS	12"	1,460	900	0	175	175	1	April Start June End	\$328,500	\$3,600	\$332,100
Keene Ridge AMRP 15026563800	1426316	Lexington	CS	12"	6,800	4,500	0	160	160	1	January Start August End	\$1,679,600	\$3,600	\$1,683,200
Maple Leaf Relocation 13026477400	1318520	Maysville	Plastic	4,2	10,644	9,250	7,386	10	10	39	August 2015 Start April 2016 End	\$969,382	\$140,000	\$1,109,382
Rose Street Replacement 13026474402	1318470	Lexington	Plastic	6,2	1,200	1,500	0	LP	45	6	June Start August End	\$96,000	\$21,600	\$117,600
Jefferson Street 13026437701	1314148	Lexington	Plastic	6"	780	771	0	LP	LP	22	May Start June End	\$80,340	\$79,200	\$159,540
Main Street between 5th and 7th 15026617400	1534109	Greenup	Plastic	4"	601	480	0	LP	LP	10	February Start March End	\$48,080	\$36,000	\$84,080
W. 6th Street Cast Iron 15026603800	1532567	Lexington	Plastic	2,4,6	3,035	747	1,953	LP	40	46	April Start July End	\$664,665	\$165,600	\$830,265
Highland Avenue AMRP 15026562600	1527978	Winchester	Plastic	4"	1,200	1,200	0	LP	LP	37	December 2015 Start January 2016 End	\$210,000	\$133,200	\$343,200
Maysville Replacement @ Train Depot 13026468100	1317728	Maysville	Plastic	4, 2	3,145	3,036	109	LP	50	40	July Start November End	\$251,600	\$144,000	\$395,600
Diamond A Farm/DKZ West Replacement 15026618200	1534184	Versailles	Plastic	6"	4,365	4,365	0	50	50	1	July Start October End	\$327,375	\$3,600	\$330,975
Clintonville Road AMRP 15026608700	1532971	Paris	Plastic	6, 2	4,500	2,176	1,670	LP	50	66	May Start September End	\$463,500	\$237,600	\$701,100
Eastern Avenue AMRP 15026618000	1534183	Lexington	Plastic	8,6	1,493	1,493	0	LP	LP	12	August Start October End	\$179,160	\$43,200	\$222,360
5th Avenue Replacement 15026590700	1531309	Frankfort	Plastic	4, 2	4,170	5,028	0	LP	40	81	March Start May End	\$333,600	\$291,600	\$625,200
Higbee Mill Replacement 15026580900	1530562	Lexington	Coated Steel	8", 12"	250	375	0	160	160	0	April Start June End	\$175,332	\$0	\$175,332
Fitch Avenue AMRP 15026583900	1530807	Winchester	Plastic	6"	450	450	0	LP	LP	10	April Start May End	\$40,411	\$36,000	\$76,411
Winding Way AMRP 15026576700	1530064	Frankfort	Plastic	4"	200	200	0	LP	LP	4	Sept Start Sept End	\$89,026	\$14,400	\$103,426
American Street Replacement 15026590300	1531306	Lexington	Plastic	4,2	1,000	1,000	0	LP	LP	9	July Start August End	\$100,000	\$32,400	\$132,400
Edgemont Intermediate Pressure Cast Iron Replacement 15026617800	1534182	Maysville	Plastic	4,2	4,991	1,098	3,773	10	10	48	April Start November End	\$399,280	\$172,800	\$572,080
Piqua Street Replacement 14026521900	1423260	Ashland	Coated Steel	12"	250	200	0	132	132	0	March Start April End	\$92,500	\$0	\$92,500
West Main Street Cast Iron 15026607600	1532884	Lexington	Plastic	6"	360	360	360	LP	LP	1	April Start May End	\$93,600	\$3,600	\$97,200
35th Street @ Springhaven 15026615700	1533898	Catlettsburg	Plastic	2"	8,200	8,200	0	LP	48	92	February Start October End	\$533,000	\$331,200	\$864,200